



DIRECTORATE OF ACCOUNTING OPERATIONS
Mission

Serves as the deputy director of the UFC for accounting operations. Leads, directs, manages and supervises the execution of the consolidated finance and accounting operations for the USAGE Finance Center (UFC). Responsible for a full range of customer services, payments accounting and financial reporting for appropriated, revolving and trust funds. Resolves/validates customer inquiries/requirements and initiates/coordinates analysis of systems operations and change requests, as required.

REPORTS AND ANALYSIS DIVISION
Mission

The Reports and Analysis Division has responsibility for receipt, analysis, consolidation and distribution of all USACE financial reports (civil, military and revolving fund) to external reporting agencies. Provides status reports to all serviced activities.

Functions:

1. Maintains customer profiles.
2. Receives, interprets and clarifies internal/external agency reporting policies and procedures.
3. Issues letters of instructions on monthly, quarterly and year-end reporting requirements to USACE activities. Explains relationship between various accounting reports, edits and general ledger accounts.
4. Receives, reconciles, analyzes/interprets all USACE activities upward accounting reports (civil, military, trust, and revolving fund)
5. Provides status reports to USACE activities on upward reporting performance (timeliness and accuracy) . Coordinates any unreconciled activity reports with Accounting Operations Division within the UFC.
6. Prepares all USACE outgoing consolidated financial reports and statements (civil, military, trust, and revolving fund) Ensures all outgoing reports are complete, accurate and on time.

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7. Prepares briefings for certifying officials pertaining to financial reports and statements.
8. Distributes reports to external reporting agencies.
9. Receives, distributes and reports status of Foreign Military Sales obligations and expenditure authority.
10. Develops, maintains and documents procedures and requirements for the consolidated accounting reporting system.
11. Analyzes and initiates system changes for the consolidated accounting reporting system.

ACCOUNTING OPERATIONS DIVISION
Mission

Plans, organizes, directs, coordinates and reviews work of the Accounts Receivable (AR) and Debt Management Branch, Accounts Payable Branch and Field Accounting and Reporting Branch of the USACE Finance Center. Assures each Branch applies uniform application of DFAS and USACE Financial management regulations for USACE activities serviced.

Accounts Receivable (AR) and Debt Management Branch
Mission

Effectively manages the Accounts Receivables and Debt Management Branch activities of the UFC. Possess interactive skills adequate to determine effective tone for correspondence. This includes telephone and face-to-face communications with senior command members, debtors, creditors, litigators, hearing officials and others. Is familiar with following:

- a. Serviced activities mission, types of goods and services provided, customer profiles and accounting information requirements.
- b. Documentation and collection procedures for debt types, follow-up provisions and the level at which each procedure occurs.
- c. Internal controls as applies to accounts receivables and debt management.
- d. Various public laws and regulatory procedures for management of accounts receivables and debt collection.

Functions:

1. Maintains customer profiles by activity and debtor.
2. Reviews to ensure accounts receivables are recorded in the proper fund appropriation or receipt account when events occur that entitles a collection of funds.
3. Analyzes accounting system to ensure interest and administrative fees are recorded as income when earned.
4. Processes and maintains records on approved installment collections.
5. Processes requests for waivers of indebtedness.
6. Requests salary and administrative offsets from other DoD components or Federal agencies.
7. Takes aggressive collection action with proper follow-up by:
 - a. Encouraging debtors to repay their debt to avoid interest, penalty and administrative fees.
 - b. Making demand for debt payment in writing in accordance with legal response time.
8. Reviews and analyzes accounting system output of aged accounts receivable by type, appropriation and activity.
9. Maintains contact with personnel in serviced activities and expedites to obtain information on delinquent accounts to avoid write-off.
10. Processes delinquent A/R listing through serviced activity DRM*s to commanders.
11. Maintains records on claims receivables by activity.
12. Maintains records on long term receivables by activity.
13. Proposes alternative means of collection when debt collection produces extreme financial hardship.
14. Processes fraudulent debts.
15. Analyzes accounting system output, initiates system change request as required.

**Accounts Payable Branch
Mission**

Effectively manages the Accounts Payable Branch which has responsibility for the processing and certifying of payment vouchers for all legal liabilities of USACE activities serviced, including commercial payments, travel, temporary duty and permanent change of station.

Vendor Payment Section

Functions:

1. Responds to customer inquiries.
2. Receives vendor invoices and enters in the automated accounting systems.
3. Reviews automated accounting system for receiving reports. Maintains contact with personnel from service activities to expedite receiving reports to avoid lost discounts and interest payments.
4. Determines whether a payee is entitled to a particular type payment under U.S. government regulations and under the authorizing document.
5. Reviews data computations generated by the automated accounting system to ensure correct amounts, due dates, cost effectiveness of offered discounts and computation of interest penalty.
6. Executes automated accounting system matching program to match invoices, receiving reports and other related automated documents.
7. Through automated accounting system, certifies vouchers for payment so that check or electronic funds transfer (EFT) is made on the correct payment date.
8. Reviews automated payment history files.
9. Reviews automated accounting system output for preparation of Prompt Payment Act (PPA) Report.
10. Makes stoppage and offset against contractors indebted to the U.S. Government.

11. Handles assignment of claim cases and bankruptcy cases, including ensuring that legal directives are followed and payments are made to the correct person/organization.
12. Reviews and ensures internal controls for commercial pay activities are in place and internal control checklists are used for the evaluation of commercial payments process.
13. Reviews and resolves or initiates necessary corrective action on detected errors.
14. Analyzes accounting system output and initiates change request as required.

Travel Payment Section

Functions:

1. Clarifies or interprets applicability of the Joint Federal Travel Regulation (JFTR) and for AR 37-106 for military and civilian travelers of the USACE for both temporary duty (TDY) and permanent change of station (PCS).
2. Provides instructions and administrative procedures for processing payments pursuant to provisions in paragraph 1 above.
3. Reviews and ensures internal controls for travel pay activities are in-place and internal control checklists are used for the evaluation of the travel pay process.
4. Assures travel payment vouchers contain information and documents needed to establish entitlement for payment.
5. Ensures travel vouchers presented for payment are properly signed or automated voucher have been electronically signed.
6. Requests additional information/documents to justify payment when information presented does not contain sufficient authority for payment.
7. Determines amounts due by manual computation or through the automation of the computation process.
8. Analyzes automated accounting system computation to determine proper payment entitlement. Submits system change request if errors are detected.

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9. Analyzes accounting system to assure prevention of duplicate payments.
10. Through a statistical sampling technique, ensures a system is in place for audit of travel vouchers.
11. Processes waivers of claims of travel, transportation and relocation expenses.
12. Reviews automated payment history files to ensure all related data is properly recorded.
13. Authorizes advance payment allowances through the automated accounting system and reconciles advances with disbursing and accounting on a monthly basis.
14. Coordinates with Accounts Receivable and Debt Management Branch for recoupment of delinquent travel advances.
15. Maintains contact with personnel in serviced activities to ensure travel settlement vouchers are submitted within 15 days of completion of TDY.
16. Turn around time for computation and disbursement is within the DA standard.

**Field Accounting Operations and Reporting Branch
Mission**

Effectively manages the accounting reports and review and analysis functions for the UFC to include the following:

- a. Statutory and regulatory requirements pertaining to administrative control of funds.
- b. The level at which anti-deficiency funding controls are established for each appropriation.
- c. Rules for commitment accounting.
- d. Rules for obligating funds to include recording and review.
- e. Reimbursable orders, earnings and billings.
- f. Accounting for sales and revenues.

- g. Rules of cost accounting.
- h. Review and analysis techniques.
- i. Internal Controls.
- j. Relationship between various accounting documents and subsidiary file.
- k. Relationship between various standard general ledgers accounts.

Functions:

1. Reviews validity of documentation for recorded transactions.
2. Reviews output general ledgers to subsidiary records, researches and corrects detected errors.
3. Validates customer requirements and initiates system change request as required.
4. Processes/reconciles cross disbursing cycles.
5. Processes/reconciles TBO/TFO cycles.
6. Reconciles civil no check transactions.
7. Processes/reconciles inter/intra fund bills.
8. Reconciles unmatched disbursements.
9. Reviews/monitors/processes accrual transactions.
10. Provides status of reimbursable orders.
11. Prepares/reconciles/forwards reimbursable billings.
12. Analyzes system effectiveness and resolves/reconciles/reports problems as required.
13. Ensures that all installation automated system reports including outgoing status reports are complete, accurate and timely.
14. Maintains contact with personnel in serviced activities to assist with reports and data when errors are detected.

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15. Coordinates with the Reports and Analysis Division to provide serviced activities with year-end and month-end procedures.

DISBURSING DIVISION Mission

Disbursing Officer*s (DO) and Deputy DO are overall responsible for the operation of the Disbursing Division. DO and deputies are required to keep safely all public funds collected by them or otherwise placed in their possession and custody. Disburses all USACE activity certified legal liabilities by either U.S. Treasury check or through Electronic Funds Transfer (ETF). Ensures physical security is maintained, letters of appointment are current and up-to-date including specimen signatures of assigned DO and deputies. Controls and prevents unauthorized use of signature plates and check signing machines.

Functions:

1. Processes collections and deposits.
2. Processes dishonored checks.
3. Maintains/controls blank check stock.
4. Prepares/issues U.S. Treasury checks.
5. Generates/confirms Electronic Fund Transfers (EFT) transmissions.
6. Processes recertified replacement checks.
7. Processes returned undeliverable checks.
8. Reconciles daily automated disbursement/collection registers.
9. Reconciles weekly check issue data report by Disbursing Office Symbol (DSSN).
10. Reconciles all USACE activities automated disbursement/collection reports to include SF 1219, SF 1220 (statements of accountability and transactions) and the Data Element Management/Accounting Reporting System (DELMARS).
11. Reconciles EFT transmission.

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12. Reconciles suspense, deposit and budget clearing accounts by USACE activity.

13. Maintains Imprest and Change Fund files. Reviews for regulatory compliance and ensure USACE activities are performing quarterly unannounced inspections including cash counts.

14. Reconciles monthly statement of difference from treasury.

15. Verifies daily check signing machine counter with treasury checks issued.

16. Reconciles collections to deposit confirmation from Treasury.